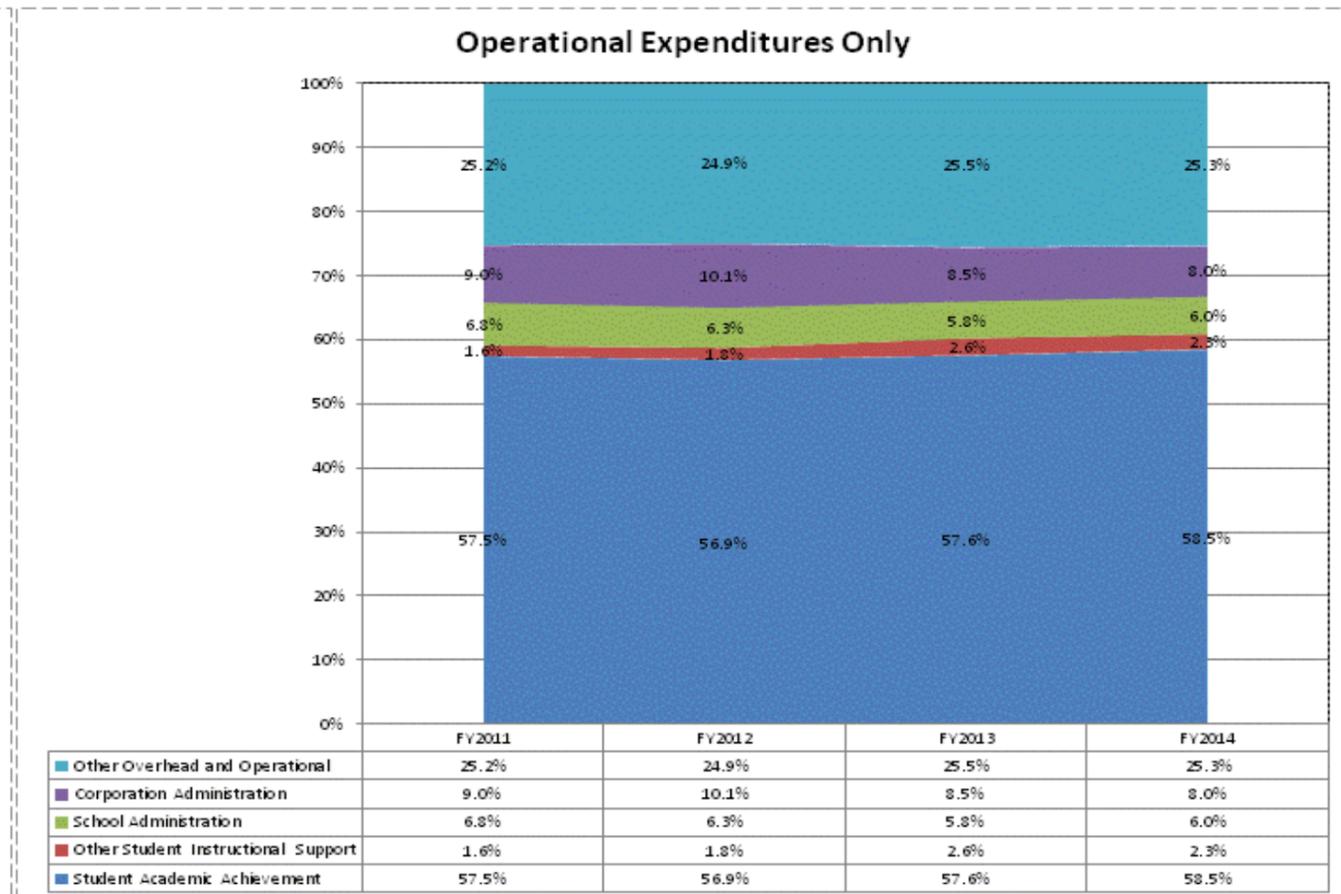
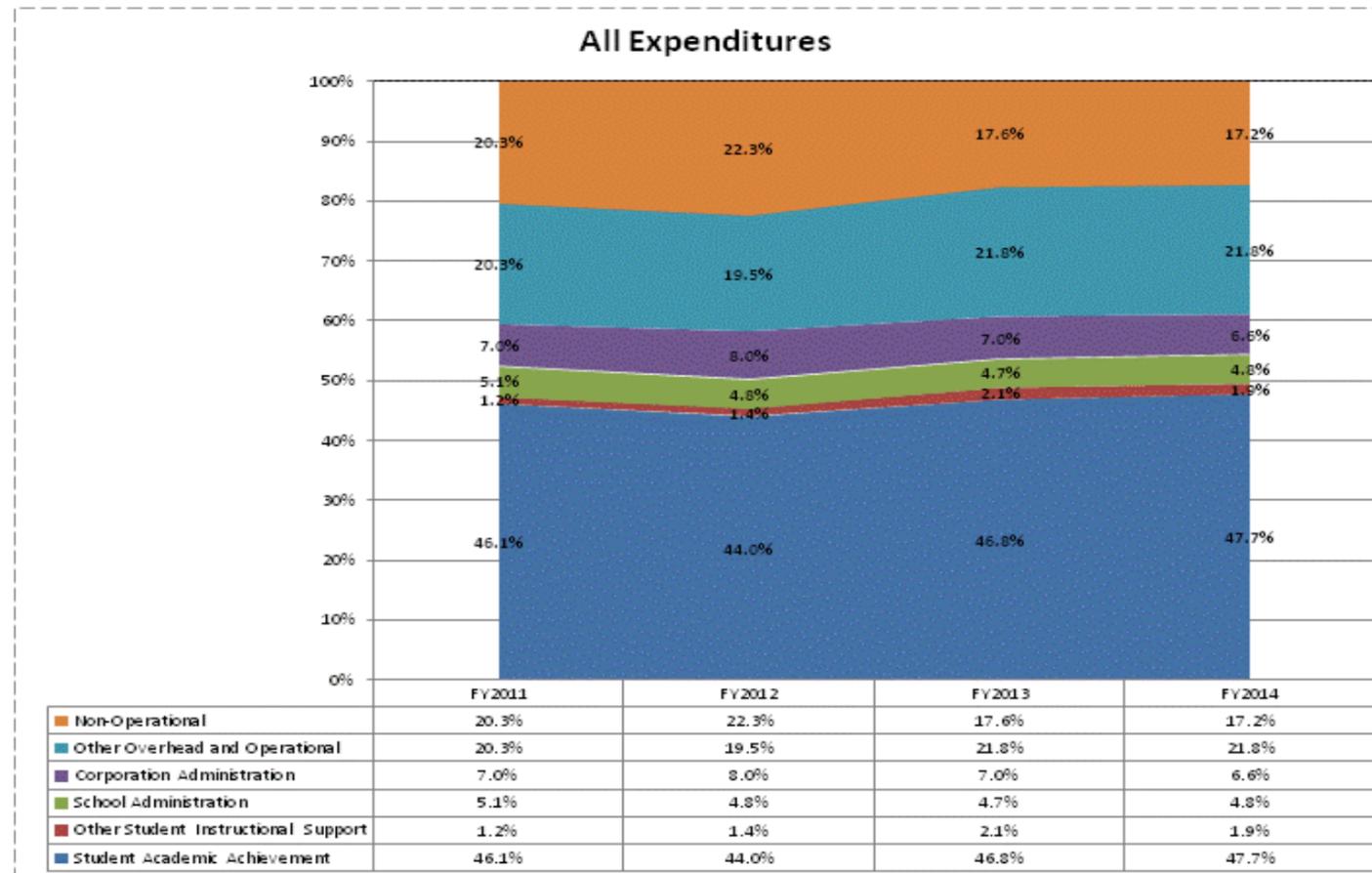


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Oregon-Davis School Corp (7495)**

Oregon-Davis School Corp (7495)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$3,719,400	50.3%	\$3,487,812	48.5%	\$3,637,207	46.8%	\$3,623,684	47.7%
Student Instructional Support	\$465,275	6.3%	\$460,198	6.4%	\$527,763	6.8%	\$503,862	6.6%
Overhead and Operational Nonoperational	\$1,671,356	22.6%	\$1,882,139	26.1%	\$2,238,776	28.8%	\$2,158,405	28.4%
Nonoperational	\$1,534,148	20.8%	\$1,367,471	19.0%	\$1,366,236	17.6%	\$1,304,414	17.2%
<b>Grand Total</b>	<b>\$7,390,179</b>		<b>\$7,197,621</b>		<b>\$7,769,982</b>		<b>\$7,590,365</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	56.6%	54.9%	53.6%	54.4%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Oregon-Davis School Corp (7495)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
<b>Student Academic Achievement</b>							
11025 Regular Programs; Non Spec Ed Preschool	\$0	\$11,535	\$14,804	\$15,506	N/A	34%	5%
11050 Regular Programs; Full Day Kindergarten	\$4,955	\$174,472	\$102,363	\$126,806	> 500%	-27%	24%
11100 Regular Programs; Elementary	\$904,250	\$1,106,437	\$865,123	\$861,233	-5%	-22%	0%
11300 Regular Programs; High School	\$828,226	\$1,161,654	\$1,134,617	\$1,085,657	31%	-7%	-4%
11350 Regular Programs; High School; Academic Honors Diploma	\$7,400	\$0	\$0	\$0	-100%	N/A	N/A
11420 Vocational Education; Agriculture B	\$30,951	\$46,448	\$53,159	\$38,947	26%	-16%	-27%
11450 Vocational Education; Consumer and Homemaking	\$51,294	\$59,219	\$59,466	\$53,515	4%	-10%	-10%
11470 Vocational Education; Business Education	\$0	\$0	\$0	\$17,664	N/A	N/A	N/A
11590 Other Vocational Education Programs	\$2,644	\$3,101	\$63,741	\$3,234	22%	4%	-95%
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$0	\$14,298	N/A	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$10,732	\$24,852	\$22,701	\$34,448	221%	39%	52%
12350 Physical Impairment; Homebound	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$0	\$49,668	\$57,917	N/A	N/A	17%
12510 Culturally Different; Communication Disorders	\$0	\$449	\$858	\$18	N/A	-96%	-98%
12520 Culturally Different; Compensatory	\$68,878	\$136,721	\$170,954	\$270,997	293%	98%	59%
12610 Learning Disability	\$33,655	\$25,102	\$174,637	\$195,736	482%	> 500%	12%
12710 Equal Opportunity At Risk	\$51,524	\$71,497	\$33,944	\$35,117	-32%	-51%	3%
12900 Other Special Programs	\$1,434	\$7,911	\$1,517	\$0	-100%	-100%	-100%
14100 Summer School Programs; Elementary	\$0	\$0	\$0	\$5,640	N/A	N/A	N/A
14300 Summer School Programs; High School	\$2,771	\$0	\$0	\$5,366	94%	N/A	N/A
16200 Preventive Remediation	\$51,100	\$57,629	\$51,168	\$57,784	13%	0%	13%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$0	\$6,997	\$6,547	\$9,836	N/A	41%	50%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$226,278	\$384,515	\$197,244	\$101,862	-55%	-74%	-48%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$4,939	\$14,472	\$22,027	\$59,717	> 500%	313%	171%
22130 Improvement of Instruction; Instructional Staff Training	\$0	\$12,306	\$380,877	\$356,900	N/A	> 500%	-6%
22220 Library/Media Services; School Library	\$48,560	\$67,245	\$38,055	\$41,034	-15%	-39%	8%
22230 Library/Media Services; Audiovisual	\$4,985	\$6,786	\$2,655	\$2,141	-57%	-68%	-19%
22250 Library/Media Services; Computer Assisted Instruction Services	\$2,216	\$52,757	\$23,688	\$3,420	54%	-94%	-86%
22360 Instruction, Related Technology; Network Support	\$46,982	\$0	\$0	\$1,474	-97%	N/A	N/A
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22900 Other Support Service, Instructional Staff	\$0	\$0	\$39,786	\$49,731	N/A	N/A	25%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$73,429	\$20,587	\$49,635	\$65,654	-11%	219%	32%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$4,966	\$16,234	\$70,215	\$44,988	> 500%	177%	-36%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$14,044	\$12,434	\$3,609	\$2,757	-80%	-78%	-24%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$4,392	\$3,444	\$2,731	\$1,873	-57%	-46%	-31%
25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$1,350	\$3,010	\$1,418	\$2,414	79%	-20%	70%
26497 2007 Account Code - Teachers Retirement Fund	\$144,759	\$0	\$0	\$0	N/A	N/A	N/A
<b>Student Academic Achievement Total</b>	<b>\$2,626,713</b>	<b>\$3,487,812</b>	<b>\$3,637,207</b>	<b>\$3,623,684</b>	<b>38%</b>	<b>4%</b>	<b>0%</b>
<b>Student Instructional Support</b>							
21130 Attendance and Social Work Services; Social Work Services	\$0	\$0	\$15,886	\$4,145	N/A	N/A	-74%
21220 Guidance Services; Counseling Services	\$20,433	\$19,276	\$34,916	\$38,233	87%	98%	9%
21290 Guidance Services; Other Guidance Services	\$300	\$0	\$0	\$0	-100%	N/A	N/A
21320 Health Services; Medical Services	\$0	\$2,289	\$0	\$0	N/A	-100%	N/A
21340 Health Services; Nurse Services	\$21,790	\$21,144	\$44,673	\$45,556	109%	115%	2%
21430 Psychological Counseling	\$0	\$0	\$29,779	\$12,784	N/A	N/A	-57%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$0	\$26,700	\$27,423	N/A	N/A	3%
21810 Special Education Administration; Service Area Direction	\$0	\$0	\$9,946	\$12,510	N/A	N/A	26%
24100 Office of The Principal	\$256,771	\$417,489	\$360,034	\$342,994	34%	-18%	-5%
24900 Other Support Services, School Administration	\$0	\$0	\$5,828	\$20,217	N/A	N/A	247%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Oregon-Davis School Corp (7495)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
<b>Student Instructional Support Total</b>	<b>\$299,294</b>	<b>\$460,198</b>	<b>\$527,763</b>	<b>\$503,862</b>	<b>68%</b>	<b>9%</b>	<b>-5%</b>
<b>Overhead and Operational</b>							
23110 Board of Education; Service Area Direction	\$11,057	\$13,537	\$16,198	\$11,494	4%	-15%	-29%
23150 Board of Education; Legal Services	\$11,524	\$12,937	\$19,782	\$19,500	69%	51%	-1%
23160 Board of Education; Promotion Expenses	\$1,729	\$3,133	\$2,279	\$5,422	214%	73%	138%
23190 Board of Education; Other Governing Body Services	\$3,245	\$6,894	\$7,485	\$15,229	369%	121%	103%
23210 Executive Administration; Office of The Superintendent	\$178,050	\$292,438	\$298,655	\$209,502	18%	-28%	-30%
23220 Executive Administration; Community Relations	\$0	\$0	\$280	\$1,190	N/A	N/A	325%
23290 Executive Administration; Other Executive Administration Services	\$5,955	\$29,862	\$3,336	\$14,372	141%	-52%	331%
25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$8,212	\$27,843	N/A	N/A	239%
25150 Fiscal Services; Payroll Services	\$1,695	\$1,830	\$8,715	\$20,988	> 500%	> 500%	141%
25160 Fiscal Services; Financial Accounting	\$1,695	\$1,830	\$9,130	\$27,823	> 500%	> 500%	205%
25170 Fiscal Services; Internal Auditing	\$3,097	\$18,275	\$9,651	\$9,651	212%	-47%	0%
25180 Fiscal Services; Property Accounting	\$450	\$450	\$540	\$540	20%	20%	0%
25191 Other Fiscal Services; Refund of Revenue	\$1,125	\$1,171	\$356	-\$4	-100%	-100%	-101%
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$0	\$0	\$4,626	\$17,085	N/A	N/A	269%
25400 Planning, Research, Development and Evaluation	\$710	\$1,250	\$3,936	\$1,700	139%	36%	-57%
25600 Public Information Services	\$0	\$0	\$12,688	\$11,862	N/A	N/A	-7%
25790 Personnel Services; Other Professional Services	\$0	\$11,124	\$10,384	\$935	N/A	-92%	-91%
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$5,684	\$125,712	\$106,081	N/A	> 500%	-16%
25850 Administrative Technology Services; Network Support	\$0	\$0	\$3,937	\$1,476	N/A	N/A	-63%
25920 Ditch Assessments	\$161	\$562	\$0	\$0	-100%	-100%	N/A
25990 Other Support Services, Central	\$700	\$900	\$1,835	\$900	29%	0%	-51%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$453,773	\$590,369	\$670,635	\$579,823	28%	-2%	-14%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$2,633	\$3,706	\$2,043	\$3,051	16%	-18%	49%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$9,174	\$9,111	\$13,961	\$12,317	34%	35%	-12%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$675	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$656	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$180	\$2,627	\$3,012	\$782	334%	-70%	-74%
26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$0	\$0	\$18,700	N/A	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$92,228	\$49,483	\$66,790	\$80,554	-13%	63%	21%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$750	\$2,130	N/A	N/A	184%
27100 Student Transportation; Vehicle Operation	\$90,689	\$174,211	\$265,876	\$261,111	188%	50%	-2%
27200 Student Transportation; Monitoring Services	\$0	\$5,704	\$6,688	\$7,459	N/A	31%	12%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$105,427	\$147,201	\$228,300	\$215,195	104%	46%	-6%
27400 Student Transportation; Purchase of School Buses	\$106,120	\$149,129	\$98,662	\$110,000	4%	-26%	11%
27500 Student Transportation; Insurance on Buses	\$15,160	\$14,868	\$19,045	\$21,651	43%	46%	14%
27600 Student Transportation; Insurance on Pupils	\$0	\$510	\$0	\$0	N/A	-100%	N/A
27700 Student Transportation; Contracted Transportation Services	\$0	\$2,742	\$1,337	\$496	N/A	-82%	-63%
27910 Student Transportation; Bus Driver Training	\$0	\$0	\$0	\$0	N/A	N/A	N/A
31100 Food Services Operations; Service Area Direction	\$0	\$641	\$110	\$485	N/A	-24%	340%
31200 Food Services Operations; Food Preparation and Dispensing	\$75,048	\$137,905	\$151,344	\$159,998	113%	16%	6%
31400 Food Services Operations; Food Purchases	\$117,114	\$169,086	\$153,037	\$168,466	44%	0%	10%
31900 Other Food Services	\$4,700	\$22,969	\$9,447	\$12,598	168%	-45%	33%
<b>Overhead and Operational Total</b>	<b>\$1,294,768</b>	<b>\$1,882,139</b>	<b>\$2,238,776</b>	<b>\$2,158,405</b>	<b>67%</b>	<b>15%</b>	<b>-4%</b>
<b>Nonoperational</b>							
33200 Community Recreation	\$1,360	\$1,386	\$762	\$325	-76%	-77%	-57%
33400 Athletic Coaches	\$84,962	\$93,795	\$81,639	\$95,643	13%	2%	17%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Oregon-Davis School Corp (7495)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
33930 Latch Key Kid Program	\$10,232	\$0	\$0	\$0	-100%	N/A	N/A
33990 Other Community Services; Other	\$50	\$333	\$0	\$0	-100%	-100%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$2,577	\$19,005	\$17,526	\$18,112	> 500%	-5%	3%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$251,693	\$258,155	\$162,108	\$92,030	-63%	-64%	-43%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$200	\$385	\$17,655	\$19,023	> 500%	> 500%	8%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$40,655	\$117,259	\$23,032	\$52,582	29%	-55%	128%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$0	\$823	\$0	N/A	N/A	-100%
51100 Debt Services; Principal on Debt; Bonds	\$0	\$90,000	\$0	\$0	N/A	-100%	N/A
52100 Debt Services; Interest on Debt; Bonds	\$0	\$18,051	\$0	\$0	N/A	-100%	N/A
52200 Debt Services; Interest on Debt; Temporary Loans	\$8,481	\$8,032	\$2,193	\$0	-100%	-100%	-100%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,068,169	\$328,000	\$784,428	\$764,285	-28%	133%	-3%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$422,871	\$221,572	\$208,215	N/A	-51%	-6%
53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$0	\$54,199	\$54,199	N/A	N/A	0%
59200 Other Debt Services Obligations; Bank Fee	\$15,520	\$0	\$0	\$0	-100%	N/A	N/A
60700 Nonprogramed Charges; Scholarships	\$1,280	\$10,200	\$300	\$0	-100%	-100%	-100%
<b>Nonoperational Total</b>	<b>\$1,485,178</b>	<b>\$1,367,471</b>	<b>\$1,366,236</b>	<b>\$1,304,414</b>	<b>-12%</b>	<b>-5%</b>	<b>-5%</b>
<b>Prorated By Fund</b>							
26491 2007 Account Code - PERF	\$45,432	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$210,571	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$22,778	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,368,805	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$7,241	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$29,400	\$0	\$0	\$0	N/A	N/A	N/A
<b>Prorated By Fund Total</b>	<b>\$1,684,227</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>